

MOTOR CARRIER DIESEL FUEL TAX REPORT

Issued under P.A. 119 of 1980. Filing is mandatory.

▶ 2. Name, DBA, Address (City, State, ZIP)		▶ 3. Account No. (FE, ME or TR)	▶ 1. Do you maintain diesel fuel storage in Michigan? <input type="checkbox"/> YES <input type="checkbox"/> NO
		▶ 5. <input type="checkbox"/> Cancel license (Enter effective date for cancellation below.) ▶ _____ (Mo./Day/Yr.)	▶ 4. Report for calendar quarter ▶ 6. Check here if no miles this quarter <input type="checkbox"/> ▶ 7. Telephone number between 8 a.m. - 5 p.m. ()

8. Total Michigan miles for **decaled** vehicles ▶ 8. _____
9. Gallons consumed in **non-qualifying (non-decaled)** vehicles ▶ 9. _____

TAX:

10. Tax paid diesel gallons purchased at retail fuel stations into
decaled vehicles only ▶ _____ gallons x .06 = ▶ 10. \$ _____

If you do **not** have diesel fuel storage, non-qualifying vehicles, non-highway equipment, or tax free purchases, skip to line 23 and enter the amount from line 10 on line 23. Complete lines 21 and 22 **only** if you are filing late.

11. Tax paid diesel fuel purchased at retail fuel stations into
non-qualifying (non-decaled) highway vehicles..... ▶ _____ gallons x .06 = ▶ 11. \$ _____
12. Tax paid diesel gallons purchased into storage ▶ _____ gallons x .06 = ▶ 12. \$ _____
13. Tax free diesel fuel used in decaled and non-qualifying
(non-decaled) vehicles (see instructions)..... ▶ _____ gallons x .15 = ▶ 13. \$ _____
14. **Total Tax.** Add lines 10 through 13 14. \$ _____

CREDITS:

15. Tax paid diesel fuel storage withdrawals into off-road
equipment..... ▶ _____ gallons x .15 = ▶ 15. \$ _____
16. Tax paid diesel fuel purchased at retail fuel stations into
off-road equipment..... ▶ _____ gallons x .09 = ▶ 16. \$ _____
17. Purchases where 15 cent diesel tax rate was paid. **To receive
credit you must attach copies of invoices dated during the
calendar quarter which show the 15 cent tax rate.**..... ▶ _____ gallons x .06 = ▶ 17. \$ _____
18. **Credits:** Add lines 15, 16 and 17 18. \$ _____
19. **Refund:** If line 14 is less than line 18, subtract line 14 from line 18. Enter amount here. **REFUND** ▶ 19. \$ _____
20. **Net Tax Due:** If line 14 is more than line 18, subtract line 18 from line 14.
Enter amount here..... **NET TAX DUE** ▶ 20. \$ _____

21. **Penalty:** (See instructions for line 21) 21. \$ _____
22. **Interest:** (See instructions for line 22). Current daily rate is 22. \$ _____
23. **Net Tax, Penalty and Interest Due:** Add lines 20, 21 and 22..... **PAY** ▶ 23. \$

CERTIFICATION

*I certify, under penalty of perjury, that I have read this report and attachments and that it is true and complete to the best of my knowledge.
The preparer's signature (if applicable) is based on all information of which that preparer had knowledge.*

☐ I authorize Treasury to discuss my report and attachments with my preparer.

☐ Do not discuss my report with my preparer

Taxpayer's Signature	Date	Preparer's Signature, Address, Telephone Number
Title		▶ Preparer's Federal ID or Social Security Number

Make check payable to 'State of Michigan-MC.' Write your account number on your check. Mail this report and your payment to:

Dept. 77833, Michigan Motor Carrier Tax, P.O. Box 77000, Detroit, MI 48277-0833. If you have any questions call the Customer Contact Division - Special Taxes at (517) 636-4580. Deaf, hearing or speech impaired persons call (517) 636-4999 (TTY).

Instructions for Motor Carrier Diesel Fuel Tax Report (Form 3161)

General Information

If you operate decaled vehicles that travel only in Michigan, you **must** file a Motor Carrier Diesel Fuel Tax Report (form 3161). If you operate qualifying vehicles in both Michigan and any other state or Canadian province, you must license and file returns under the International Fuel Tax Agreement (IFTA).

Diesel Fuel Storage in Michigan

You pay a fuel tax of 9 cents per gallon to your supplier on all diesel fuel placed in a storage facility that is later withdrawn for highway use. Tax paid and tax-free diesel fuel cannot be commingled in the same storage tank.

You are prohibited from using fuel from a tax-free storage tank to operate highway vehicles. In an emergency, tax-free fuel may be placed in a highway vehicle. However, the full amount of tax at 15 cents per gallon must be reported on form 3161, line 13.

If you maintain diesel fuel storage and fuel any highway vehicles other than your own, you must be licensed as a retail dealer. Fueling leased vehicles that are not decaled in your name is considered a retail sale and requires licensing as a retail dealer.

Record Keeping

All records are subject to audit for a period of four years from the due date of the report or the date the report was filed, whichever is later. Your records should include, but are not limited to miles traveled in Michigan and all fuel purchases.

You should receive a properly prepared invoice, which includes the following, when you purchase diesel fuel.

- Seller's name, address and taxpayer account number.
- Date of sale.
- Name of purchaser.
- Serial number of the current year fuel decal or the serial number of the five day temporary permit.
- Type of fuel.
- Number of gallons.
- **Fuel tax rate charged (15 cents or 9 cents per gallon). If the tax rate is not shown separately on the invoice, you will receive credit at 9 cents per gallon.**
- Signature of purchaser and seller's agent.

The original invoice must be furnished to the purchaser.

Tax Returns

Treasury will mail you a preidentified tax report form at the end of each quarter. The report due dates are:

<u>Quarter</u>	<u>Due Date</u>
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

Line-by-Line Instructions

Lines not listed are explained on the form.

Lines 2, 3 and 4: If any of the information on the preidentified form is incorrect, cross out the errors and print the correct information. If using a blank (not preidentified) form, you must complete all three lines.

Line 5: If canceling your Motor Carrier license, you **must** enter the date you stopped operating.

Line 6: Check this box only if you did not travel any miles during the calendar quarter.

Line 8: Enter total Michigan miles traveled by your instate decaled vehicles for the quarter. IFTA decaled vehicles must be reported on the IFTA return.

Line 9: Enter total diesel gallons consumed by vehicles in your fleet which do not qualify for the fuel decal (i.e., diesel powered pickups, vans, etc.).

Line 10: Enter total gallons purchased at retail fuel stations into your decaled vehicles only. If you do not have diesel fuel storage, non-qualifying vehicles, non-highway equipment, or tax free purchases, skip to line 23 and enter the amount from line 10 on line 23.

Line 11: Enter total gallons purchased at retail fuel stations into your non-decaled vehicles, regardless of the fuel tax rate paid.

Line 13: If you purchase tax-free diesel fuel at a retail station or withdraw tax-free fuel from your storage facility and place it in the fuel tank of any highway vehicle, enter the number of gallons on line 13. **Since the purchase of tax-free diesel fuel for highway use is prohibited, it is unlikely that you will have an entry on this line.**

Line 17: Enter total diesel gallons purchased where the 15 cents per gallon diesel fuel tax was paid. Include all gallons purchased for decaled or non-decal ed vehicles and non-highway equipment. **To receive credit you must attach copies of the invoices showing the 15-cent tax rate. Any altered invoices will be disallowed.**

Line 20: If line 14 is more than line 18, subtract line 14 from line 18 and enter the difference here. If the return is filed timely, this is your total tax due. Enter the amount here and on line 23.

Note: Complete lines 21 and 22 only if you are filing late.

Line 21: Penalty is 5 percent of the tax due or \$10, whichever is greater, if the return is not more than one month late. Each additional month, or part of a month, an additional 5 percent of the tax due to a maximum of 50 percent is added. Multiply the amount on line 20 by 5 percent (.05) for each additional month the return is late and enter here.

Line 22: The current daily interest rate is printed at the end of this line. Multiply the amount of tax due on line 20 by the interest rate. Then multiply the result by the number of days the return is late and enter here.

Line 23: Add lines 20 through 22 and enter the amount here. This is your total amount due.

Signature, Payment and Mailing Instructions

Sign and date your report. Preparers must also sign the report and include their address, telephone number and federal identification or Social Security number.

Make your check payable to "State of Michigan-MC." Write your account number on your check to ensure that your account is properly credited. Mail your payment, if applicable, and report to:

Dept. 77833
Michigan Motor Carrier Tax
P.O. Box 77000
Detroit, MI 48277-0833

Questions

If you have questions or need assistance, call (517) 636-4580. Include your account number on all correspondence or have it ready when you call.